

59-13-211 Distributor's records -- Audit requirements -- Deposit of revenues with treasurer -- Dedicated credits.

- (1) A distributor who does not maintain adequate motor fuel records at one location in this state so that an audit of the records may be made, may be required to:
 - (a) forward the necessary records to Salt Lake City; or
 - (b) pay the necessary expenses of an auditor to make the examination at the proper division office.
- (2) Funds collected under this section:
 - (a) shall be deposited with the state treasurer; and
 - (b) are dedicated credits for the commission.

Amended by Chapter 212, 2009 General Session